

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Frankie Bashir and Althea Cabine
DOCKET NO.: 05-00349.001-R-1
PARCEL NO.: 08-16-327-012

The parties of record before the Property Tax Appeal Board are Frankie Bashir and Althea Cabine, the appellants, and the Lake County Board of Review.

The subject property consists of a two-story, multi-family brick dwelling, built in 1960 that contains 4,688 square feet of living area. The subject is situated on 9,766 square feet of land area. Features of the subject include a full unfinished basement, and four units with each unit containing three bedrooms, one bath, living and dining rooms.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis of six comparable properties. The comparables consist of two, two-story; one, two and one-half-story; and three, three-story brick multi-family dwellings that were built between 1959 and 1966. These properties are located within one and one-quarter miles of the subject. They range in size from 3,569 to 5,712 square feet of living area. Two of the comparables have full unfinished basements. These properties have improvement assessments ranging from \$63,477 to \$74,132 or from \$12.05 to \$17.79 per square foot of living area. Information regarding land area was provided for five of the comparables. The comparables are situated on parcels ranging from 9,000 to 10,720 square feet with land assessments ranging from \$5,882 to \$10,823 or \$0.93 and \$1.13 per square foot of land area. The subject has an improvement assessment of \$74,392 or \$15.87 per square foot of living area and a land assessment of \$11,033 or \$1.13 per square foot of land area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	11,033
IMPR.:	\$	74,392
TOTAL:	\$	85,425

Subject only to the State multiplier as applicable.

PTAB/EEB/Jan.08/2005-00349

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$85,425 was disclosed. In support of the subject's assessment, the board of review submitted a property record card for the subject and a grid analysis of three comparable properties located in the same neighborhood code as the subject, as assigned by the township assessor. The comparables consist of two-story brick multi-family dwellings that were built in 1959 or 1960 containing 4,688 square feet of living area. Features of the comparables include full unfinished basements. One of the properties has central air-conditioning and an attached 840 square foot garage. Information regarding land size was provided for two of the comparables. These two comparables are situated on lots of 7,931 and 8,990 square feet, respectively. The properties have improvement assessments ranging from \$74,037 to \$79,637 or from \$15.79 to \$16.99 per square foot of living area. Two of these properties have land assessments of \$8,957 and \$10,154 or \$1.13 per square foot of land area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

The Board finds the parties submitted nine comparables for its consideration. Both parties did not divulge the size of at least one parcel. The Board finds the board of review's comparable #2 contained air-conditioning and an attached garage, unlike the subject, and does not disclose the total land square footage, and therefore, this comparable received reduced weight in the Board's analysis. The Board gave less weight to the appellants' comparables #3, #4, #5 and #6 because of their dissimilar design when compared to the subject. The Board finds the four remaining comparables to be most similar to the subject in most respects. The board of review's comparables contained the same square feet of living area as the subject, and were located in the same neighborhood as the subject, with one being located on the same street as the subject. The most representative comparables had improvement assessments ranging from \$14.08 to \$17.79 per square

foot of living area, which support the subject's improvement assessment of \$15.87 per square foot.

Further the Board finds the board of review's comparables located in the subject's same neighborhood, with one being on the same street as the subject, have land assessments of \$1.13 per square foot of land area and support the subject's land assessment of \$1.13 per square foot of land area.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

In conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is correct.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the

session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.